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Louisiana Assistive Technology
Access Network
Baton Rouge, Louisiana
August 31, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/16/08

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CERTIFIED PUBLIC ACCOUNTANTS

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January 25, 2008

Independent Auditor's Report

Board of Directors
Louisiana Assistive Technology Access Network
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statements of financial position of the

**Louisiana Assistive Technology Access Network
(LATAN)
(A Non-Profit Corporation)
Baton Rouge, Louisiana**

as of August 31, 2007 and 2006; and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of LATAN's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Assistive Technology Access Network as of August 31, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2008, on our consideration of the Louisiana Assistive Technology Access Network's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Yours truly,

Hawthorn, Wymouth & Carroll, L.L.P.

Louisiana Assistive Technology Access Network
Statements of Financial Position
August 31, 2007 and 2006

A s s e t s		<u>2007</u>	<u>2006</u>
Current Assets			
Cash and cash equivalents		\$1,332,325	\$1,401,390
Accounts receivable		20,000	
Accrued interest		9,756	12,248
Prepaid expenses		17,151	17,180
Deposits		<u>2,913</u>	<u>2,913</u>
Total current assets		<u>1,382,145</u>	<u>1,433,731</u>
Restricted Cash		<u>392,882</u>	<u>329,415</u>
Property and Equipment			
Computer equipment		149,699	142,949
Furniture and fixtures		46,411	44,523
Telephone equipment		8,591	8,591
Assistive devices		66,244	41,831
Signs		<u>610</u>	<u>610</u>
		271,555	238,504
Less accumulated depreciation		<u>188,095</u>	<u>165,994</u>
Net property and equipment		<u>83,460</u>	<u>72,510</u>
Total assets		<u>1,858,487</u>	<u>1,835,656</u>
Liabilities and Net Assets			
Current Liabilities			
Accounts payable		16,837	28,496
Accrued liabilities		31,497	41,808
Deferred income		<u>78,732</u>	<u>63,723</u>
Total current liabilities		<u>127,066</u>	<u>134,027</u>
Net Assets			
Unrestricted		220,948	172,732
Temporarily restricted		<u>1,510,473</u>	<u>1,528,897</u>
Total net assets		<u>1,731,421</u>	<u>1,701,629</u>
Total liabilities and net assets		<u>1,858,487</u>	<u>1,835,656</u>

The accompanying notes are an integral part of these financial statements.

Louisiana Assistive Technology Access Network
Statements of Activities
Years Ended August 31, 2007 and 2006

	<u>August 31, 2007</u>			<u>August 31, 2006</u>		
	Temporarily			Temporarily		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenue						
Federal grants	\$406,112		\$406,112	\$566,323		\$566,323
State contracts	345,000		345,000	100,000		100,000
Program service fees	5,793		5,793	5,406		5,406
Public Support						
Contributions	11,920		11,920	10,126	\$25,542	35,668
Grants	23,000		23,000	145,584	31,770	177,354
Interest	9,894	\$57,077	66,971	209	55,637	55,846
Net assets released from restrictions in satisfaction of program restrictions	<u>75,501</u>	<u>(75,501)</u>		<u>93,007</u>	<u>(93,007)</u>	
Total revenue	<u>877,220</u>	<u>(18,424)</u>	<u>858,796</u>	<u>920,655</u>	<u>19,942</u>	<u>940,597</u>
Expenses						
Program	630,734		630,734	746,264		746,264
Fund raising	12,484		12,484	17,047		17,047
General and administrative	<u>185,786</u>		<u>185,786</u>	<u>120,341</u>		<u>120,341</u>
Total expenses	<u>829,004</u>		<u>829,004</u>	<u>883,652</u>		<u>883,652</u>
Increase in Net Assets	48,216	(18,424)	29,792	37,003	19,942	56,945
Net Assets, beginning of year	<u>172,732</u>	<u>1,528,897</u>	<u>1,701,629</u>	<u>135,729</u>	<u>1,508,955</u>	<u>1,644,684</u>
Net Assets, end of year	<u>220,948</u>	<u>1,510,473</u>	<u>1,731,421</u>	<u>172,732</u>	<u>1,528,897</u>	<u>1,701,629</u>

The accompanying notes are an integral part of these financial statements.

Louisiana Assistive Technology Access Network
Statement of Functional Expenses
Year Ended August 31, 2007

	Program Expenses					Total Program Expenses	General and Admin- istrative	Fund Raising	Total
	Loan Program (Title III)	Device Re- Utilization	Device Demon- strations	Public Awareness	Other				
Salaries	\$50,699	\$126,814	\$66,813	\$45,062	\$36,308	\$325,696	\$84,977	\$8,830	\$419,503
Payroll Taxes and Benefits									
Social security/Medicare	4,007	9,766	5,267	3,501	2,871	25,412	6,473	695	32,580
Unemployment insurance	172	676	224	152	94	1,318	292	37	1,647
Worker's compensation	672	1,139	542	355	254	2,962	579	58	3,599
Employee retirement	2,116	2,614	1,446	1,831	1,590	9,597	5,361	365	15,323
Other							111		111
Total	6,967	14,195	7,479	5,839	4,809	39,289	12,816	1,155	53,260
Contracts/Consultants									
Accountant							33,213		33,213
Audit							8,582		8,582
Legal							949		949
Public relations services		1,040		2,517		3,557			3,557
Training & technical assistance							800	660	1,460
Website	461	3,543	635	3,189	140	7,968	421		8,389
Reboot computer payments		5,423				5,423			5,423
Guaranteed loans	5,706					5,706			5,706
Equipment transportation		16,647				16,647			16,647
AT Assessments		3,536				3,536			3,536
Other	763	1,889	650			3,302	3,821		7,123
Total	6,930	32,078	1,285	5,706	140	46,139	47,786	660	94,585
Travel									
Board members	10					10	4,933		4,943
Advisory Council	99	16	189		2,052	2,356			2,356
Staff	1,258	3,596	6,795	2,115	2,997	16,761	5,303	255	22,319
Task Force members/volunteers		114				114	591		705
Total	1,367	3,726	6,984	2,115	5,049	19,241	10,827	255	30,323
Printing and Supplies									
Assistive devices		16,703	13,872	350		30,925			30,925
Assistive devices handouts			952	952		1,904	952		2,856
Software, books, subscriptions, dues	478	275	315		153	1,221	6,286	250	7,757
Office supplies	2,201	5,838	6,866	2,376	806	18,087	3,869	266	22,222
Printing	61	965	800	5,060	57	6,943	145	353	7,441
Truck gasoline		1,914				1,914			1,914
Food & refreshments			545	1,263		1,808		8	1,816
Total	2,740	25,695	23,350	10,001	1,016	62,802	11,252	877	74,931
Operating									
Insurance	2,179	1,720	9,567	1,440	879	15,785	5,294		21,079
Occupancy	5,626	26,770	33,888	5,461	3,087	74,832	7,214		82,046
Postage	1,147	302	652	2,095	214	4,410	138	707	5,255
Property maintenance	1,494	4,917	1,454			7,865	2,051		9,916
Telecommunications	1,944	5,442	3,545	992	328	12,251	875		13,126
Personnel recruitment	126		147			273	48		321
Depreciation		11,051	11,050			22,101			22,101
Other	30				20	50	2,508		2,558
Total	12,546	50,202	60,303	9,988	4,528	137,567	18,128	707	156,402
Total functional expenses	81,249	252,710	166,214	78,711	51,850	630,734	185,786	12,484	829,004

The accompanying notes are an integral part of these financial statements.

Louisiana Assistive Technology Access Network
Statement of Functional Expenses
Year Ended August 31, 2006

	Program Expenses					Total Program Expenses	General and Admin- istrative	Fund Raising	Total
	Loan Program (Title III)	Device Re- Utilization	Device Demon- strations	Public Awareness	Other				
Salaries	\$77,477	\$211,861	\$26,193	\$40,954	\$18,630	\$375,115	\$54,988	\$7,868	\$437,971
Payroll Taxes and Benefits									
Social security/Medicare	7,408	16,403	1,342	1,879	1,201	28,233	3,548	602	32,383
Unemployment insurance	467	1,956	82	130	58	2,693	149	52	2,894
Worker's compensation	(16)	(1)	(5)	(9)	(4)	(35)	4,296	78	4,339
Employee retirement	4,113	5,666	679	1,062	483	12,003	2,155	260	14,418
Other	77	95	12	18	8	210			210
Total	12,049	24,119	2,110	3,080	1,746	43,104	10,148	992	54,244
Contracts/Consultants									
Accountant							20,708		20,708
Audit							6,600		6,600
Legal		1,500				1,500	152		1,652
Public relations services	370	7,253	26	40	17	7,706	63		7,769
Training and technical assistance	(199)	(239)	(30)	(46)	(21)	(535)	1,806	560	1,831
Website	813	11,677	81	7,865	59	20,495	474		20,969
Reboot computer payments		4,138				4,138			4,138
Guaranteed loans	42,993					42,993			42,993
Equipment transportation		37,056				37,056			37,056
AT Assessments		7,230				7,230			7,230
Other	1,169	4,080	132	207	94	5,682	345		6,027
Total	45,146	72,695	209	8,066	149	126,265	30,148	560	156,973
Travel									
Board members	383				64	447	3,664		4,111
Advisory Council		1,016	194	216	21	1,447			1,447
Staff	6,740	10,815	2,228	1,737	1,139	22,659	807	314	23,780
Total	7,123	11,831	2,422	1,953	1,224	24,553	4,471	314	29,338
Printing and Supplies									
Assistive devices	(9,841)	11,372	35,644	(2,353)	(1,071)	33,751			33,751
Software, books, subscriptions, dues	803	681	4,041	132	59	5,716	1,620	220	7,556
Office supplies	1,567	17,235	1,491	1,478	99	21,870	8,374	5	30,249
Printing	988	3,343	145	4,266	105	8,847	369	5,490	14,706
Food and refreshments		290				290	77	86	453
Total	(6,483)	32,921	41,321	3,523	(808)	70,474	10,440	5,801	86,715
Operating									
Insurance	5,667	7,864	867	1,355	616	16,369	2,731		19,100
Occupancy	14,314	34,875	2,093	3,272	1,489	56,043	5,284		61,327
Postage	2,188	2,889	540	831	239	6,687	435	1,512	8,634
Property maintenance	1,096	1,295	140	218	99	2,848	345		3,193
Telecommunications	3,909	8,278	564	888	401	14,040	867		14,907
Personnel recruitment	21	322	7	11	5	366			366
Depreciation	3,748	4,639	573	897	408	10,265			10,265
Other	5	84	43	3		135	484		619
Total	30,948	60,246	4,827	7,475	3,257	106,753	10,146	1,512	118,411
Total functional expenses	166,260	413,673	77,082	65,051	24,198	746,264	120,341	17,047	883,652

The accompanying notes are an integral part of these financial statements.

Louisiana Assistive Technology Access Network
Statements of Cash Flows
Years Ended August 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Cash Flows From Operating Activities		
Increase (Decrease) in net assets	\$29,792	\$56,945
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities		
Depreciation	22,101	10,264
(Increase) Decrease in operating assets		
Restricted cash	(63,467)	107,296
Accounts receivable	(20,000)	
Accrued interest	2,492	(6,519)
Prepaid expenses	29	(1,343)
Deposits		(1,300)
Increase (Decrease) in operating liabilities		
Accounts payable	(11,659)	25,076
Accrued liabilities	(10,311)	5,125
Deferred income	<u>15,009</u>	<u>58,575</u>
<u>Net cash provided by (applied to) operating activities</u>	<u>(36,014)</u>	<u>254,119</u>
Cash Flows From Investing Activities		
Purchased equipment	<u>(33,051)</u>	<u>(47,982)</u>
<u>Net cash (applied to) investing activities</u>	<u>(33,051)</u>	<u>(47,982)</u>
Net Increase (Decrease) in Cash	(69,065)	206,137
Cash, beginning of year	<u>1,401,390</u>	<u>1,195,253</u>
Cash, end of year	<u><u>1,332,325</u></u>	<u><u>1,401,390</u></u>

The accompanying notes are an integral part of these financial statements.

Louisiana Assistive Technology Access Network
Notes to Financial Statements
August 31, 2007

Note 1-Summary of Significant Accounting Policies

A. Organization

The Louisiana Assistive Technology Access Network (LATAN) is a nonprofit corporation which was organized November 9, 1994. LATAN is a consumer-directed, consumer-responsive organization whose mission is to assist individuals with disabilities to achieve a higher quality of life and greater independence through increased access to assistive technology as part of their daily lives. LATAN serves (1) individuals with disabilities or functional limitations, as well as their families and care-givers; (2) service providers; (3) system change advocates; and (4) employers, and other stakeholders. LATAN also provides education and information to Louisiana's citizens regarding the availability and benefits of, and access to technology that can assist people with disabilities or functional limitations.

Program services provided by LATAN include information and referral, technical assistance and training for consumers and service providers, an alternative financing program, device demonstrations, computer recycling, device exchange and emergency equipment distribution. Other programs include public awareness and systems change advocacy.

LATAN provides assistance for eliminating barriers that prevent citizens in Louisiana from acquiring assistive technology through the active involvement of consumers of assistive technology and collaboration with other agencies and organizations. Development of these relationships is vital to improving the service delivery systems and avoiding duplication of services.

B. Basis of Accounting and Presentation

The financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all receivables, payables, and other liabilities.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Non-Profit Organizations". In applying SFAS No. 117, LATAN is not considered to be a health and welfare organization. However, under SFAS No. 117, LATAN is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. LATAN has no permanently restricted net assets.

C. Property and Equipment

Property and equipment is recorded at cost; or, if donated, at fair market value at date of donation. Depreciation is provided for on a straight-line basis in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives. Estimated useful lives range from 3 to 10 years.

Expenditures for major additions of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

D. Income Taxes

LATAN is exempt from income tax under IRC Section 501(c)(3) and is not classified as a private foundation. LATAN files a Form 990 with the Internal Revenue Service.

Louisiana Assistive Technology Access Network
Notes to Financial Statements
August 31, 2007

Note 1-Summary of Significant Accounting Policies (Continued)

E. Cash and Cash Equivalents

For purposes of the balance sheets and the statements of cash flows, LATAN considers all highly liquid debt instruments purchased with a maturity of three months or less and any certificates of deposit that do not contain material early withdrawal penalties to be cash equivalents.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates made by management which might affect these financial statements include, but are not limited to the following items:

- Allocations of operating expenses between program activities and management and general function;
- Depreciable lives of fixed assets.

G. Revenue and Support

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or when the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements. Program service fees are recognized as unrestricted revenue in the period when the services are provided.

Government grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services as provided for under the terms of the grant agreement. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

H. Advertising Costs

Advertising costs are expensed as incurred. Total advertising expenses for 2007 and 2006 were \$3,557 and \$7,769, respectively.

I. Compensated Absences

Employees are allowed to carry over up to eighty (80) hours of annual leave to the following year, unless approval by the executive director is given to carryover more hours. Payment for unused annual leave is made upon an employee's termination.

The liability for accumulated unpaid annual leave is determined by using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year.

Louisiana Assistive Technology Access Network
Notes to Financial Statements
August 31, 2007

Note 1-Summary of Significant Accounting Policies (Continued)

I. Compensated Absences (Continued)

The liability (\$22,846 and \$28,240 for 2007 and 2006, respectively) is included in accrued liabilities on the balance sheet.

J. Designations of Net Assets

Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes, projects, or investments. Designations may be reversed by the board of directors at any time. There are no designated funds as of August 31, 2007 or 2006.

K. Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements. These reclassifications had no effect on net assets.

Note 2-Restricted Cash

LATAN is required to have on deposit with Regions Bank, as a guarantee, an amount equal to thirty-five percent of the principal loan balance and overdue interest as calculated at the end of each month, plus \$75,000. As of August 31, 2007 and 2006, LATAN has guaranteed \$392,882 and \$329,415, respectively.

Note 3-Federal Financial Assistance

LATAN was awarded two grants from the U.S. Department of Education's National Institute on Disability and Rehabilitation Research explained as follows.

Assistive Technology Grant

The Assistive Technology Grant provides funding for assistive technology services for individuals with disabilities in Louisiana. The grant is a cost reimbursement type grant, which means that revenue is recognized when allowable costs are incurred.

Alternative Financing Program

In August of 2002, LATAN received a \$1,500,000 federal grant and \$500,000 state grant to administer an Alternative Financing Program under Title III of the Assistive Technology Act of 1988. The Alternative Financing Program's purpose is to provide loans to individuals with disabilities, irrespective of their age or annual income, so that they can acquire assistive technology to improve their quality of life. LATAN partnered with Regions Bank to facilitate the loan process. Regions Bank agreed to offer the loans at below market interest rates with extended repayment periods. In cases where Regions Bank cannot loan the applicant money because its loan criteria is not met, LATAN will reevaluate the denied application and, if the circumstances warrant, LATAN will approve the loan, and in the event the borrower defaults, use grant proceeds to guarantee the repayment of the loan to Regions Bank. During 2007, twenty new guaranteed loans were made totaling \$381,712. At August 31, 2007, guaranteed loans totaled approximately \$908,235.

Louisiana Assistive Technology Access Network
Notes to Financial Statements
August 31, 2007

Note 3-Federal Financial Assistance (Continued)

Alternative Financing Program (Continued)

The grant is considered to be a temporarily restricted contribution. Accordingly, restrictions are released when direct and indirect costs are incurred to operate the program. The term of the grant also limits the amount of indirect costs that may be charged to the grant in a fiscal year.

Note 4-Restrictions on Net Assets

Temporarily restricted net assets are available for the following use:

	<u>2007</u>	<u>2006</u>
Alternative Financing Program	\$1,481,479	\$1,471,585
Louisiana Disaster Recovery Foundation Grant (LDRF)	8,759	12,295
Baton Rouge Area Foundation Grant (BRAf)		
Equipment Distribution Program	2,972	19,475
Hurricane Project	<u>17,263</u>	<u>25,542</u>
	<u>1,510,473</u>	<u>1,528,897</u>

LATAN has no permanently restricted net assets.

Note 5-Lease Commitment

LATAN leases its office facility and storage space under operating leases expiring in various years through August 31, 2012. Rental expenses under these leases were \$68,760 and \$47,740 in 2007 and 2006, respectively. The following is a schedule of the future minimum lease payments.

2008	\$56,460
2009	57,660
2010	58,860
2011	60,060
2012	5,013

Note 6-Pension Plan

LATAN has a retirement savings 403(b) plan in which substantially all employees may participate. LATAN matches employee contributions dollar for dollar up to 5% of gross wages for participating employees. LATAN's expense for the plan was \$15,322 and \$14,418 for 2007 and 2006, respectively.

Note 7-Concentrations of Credit Risk

LATAN maintains its cash balances at several local banks. Accounts at each bank are insured by the Federal Deposit Insurance Corporation up to \$100,000. At August 31, 2007 and 2006, funds for the Alternative Financing Program were collateralized by securities held in a joint custodial account in LATAN's name. There were no uninsured or un-collateralized balances as of August 31, 2007 and 2006, respectively.

Louisiana Assistive Technology Access Network
Notes to Financial Statements
August 31, 2007

Note 8-Contingencies - Grant Program

LATAN participates in federal and state grant programs which are governed by various rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agency; therefore, to the extent that LATAN has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and LATAN.

Note 9-Economic Dependency

LATAN receives the majority of its revenue from funds provided by the Assistive Technology Act through the U.S. Department of Education's National Institute on Disability and Rehabilitation Research. All funds received under the grant are federal funds and are appropriated each year by the federal government. If significant budget cuts are made at the federal level, the amount of funds received by LATAN could be reduced by an amount that could adversely impact its operations. Management is not aware of any actions that have been taken or are proposed to be taken by the federal government that will adversely impact LATAN's grant for the fiscal year ending August 31, 2007.

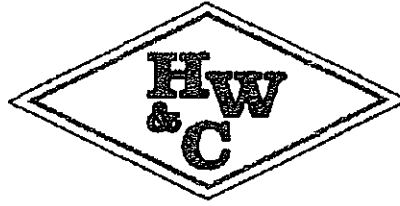
Note 10-Board of Directors Compensation

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

Supplementary Information

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

J. CHARLES PARKER, C.P.A.
LOUIS C. MCKNIGHT, III, C.P.A.
CHARLES R. PEVEY, JR., C.P.A.
DAVID J. BROUSSARD, C.P.A.



CERTIFIED PUBLIC ACCOUNTANTS

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January 25, 2008

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

Board of Directors
Louisiana Assistive Technology Access Network
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana Assistive Technology Access Network (LATAN) (A Non-Profit Corporation), as of and for the year ended August 31, 2007, and have issued our report thereon dated January 25, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LATAN's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of LATAN's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of LATAN's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LATAN's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

Hawthorn, Weymouth & Carroll, L.L.P.

**Louisiana Assistive Technology Access Network
Summary Schedule of Current Year Findings
Year Ended August 31, 2007**

No corrective action plan needed by management since no findings were reported and no management letter was issued.

**Louisiana Assistive Technology Access Network
Summary Schedule on Prior Year Findings
Year Ended August 31, 2007**

No corrective action plan needed by management since no findings were reported and no management letter was issued.